



ADMINISTRATIVE RULES – FISCAL IMPACT SUMMARIES

Section 17A.4(3) Iowa Code Supplement requires the Legislative Services Agency (LSA) to analyze the fiscal impact of all administrative rules with an impact of \$100,000 or more and provide a summary of the impact to the Administrative Rules Review Committee (ARRC). Fiscal Impact Statements filed by State agencies can be found on our website at http://staffweb.legis.state.ia.us/lfb/docs/Admin_Rules/arfiscal_notes.htm.

Insurance Division – Department of Commerce

ARC 7350B

Rule Summary Makes technical changes to the oversight of the licensing of insurance producers to conform to the National Association of Insurance Companies' uniform guidelines.

Fiscal Impact No fiscal impact.

ARC 7351B

Rule Summary Makes technical changes to the oversight of the licensing of insurance producers to conform to the National Association of Insurance Commissioners' uniform guidelines. Requires persons licensed to sell crop insurance to receive specific continuing education requirements.

Fiscal Impact No fiscal impact.

ARC 7353B

Rule Summary Adds the use of misleading senior-specific certifications or designations that imply special expertise or training to the list of unfair trade practices in the business of life insurance and annuities.

Fiscal Impact No fiscal impact.

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		ARC 7347B
Rule Summary	Establishes standards for long-term care insurance, including a mechanism for the independent review of insurance company determinations regarding whether an insured has met the necessary conditions to have benefits paid.	
Fiscal Impact	No fiscal impact.	
		ARC 7348B
Rule Summary	Requires an insurer to offer a reduced benefit option and, under certain circumstances, a contingent benefit upon lapse for policies issued before 2003 when the insurer raises premiums on a long-term care insurance policy.	
Fiscal Impact	No fiscal impact.	
		ARC 7317B
Rule Summary	Implements SF 2392 (2008 Insurance Division Life Settlements Model Act) related to the administration of viatical and life settlements in Iowa. Provides criteria for legitimate viatical and life settlement agreements. Includes safeguards to monitor viatical settlement provider activity including education and licensing requirements. (Viatical refers to the purchase of a terminally ill person's life insurance policy for a certain percentage of the policy's face value).	
Fiscal Impact	Minimal fiscal impact. Under current law, Iowa has had less than 100 applications that include a \$100 fee for viatical broker licenses. Under the proposed amendments this number may increase resulting in a slight increase in revenue to the General Fund.	
		ARC 7349B
Rule Summary	Prohibits a licensed person from the use of a senior specific certification or designation in connection with the sale of securities or in providing investment advice.	
Fiscal Impact	No fiscal impact.	
		ARC 7304B
Rule Summaries	Requires insurers to conduct an annual audit of financial statements by independent certified public accountants. Requires communication of specified internal control items in the report.	
Fiscal Impact	No fiscal impact.	

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ARC 7318B

Rule Summary Implements Chapter 523A, Code of Iowa, and SF 559 (Cemeteries and Related Services Act) related to the sale of cemetery merchandise, funeral merchandise, and funeral services. Rescinds Chapter 19 (Prearranged Funeral Contracts) of the Administrative Rules.

Fiscal Impact No fiscal impact.

STAFF CONTACT: Joseph Brandstatter (Ext. 52062)

Department of Agriculture and Land Stewardship

ARC 7339B

Rule Summary Requires all licensed aerial out-of-state pesticide applicators to be supervised by a licensed aerial pesticide applicator supervisor that is an Iowa resident.

Fiscal Impact Minimal fiscal impact to the State. Several out-of-state applicators may incur minimal additional expenses.

ARC 7370B

Rule Summary Requires fuel pumps for ethanol-blended gasoline classified as higher than E-10 (10.0% ethanol and 90.0% gasoline) to have a sticker on the handle noting “for flex fuel vehicle only.” Outlines ethanol-blended gasoline designations. Requires blender pumps selling ethanol to be classified higher than E-10. Requires gasoline to have at least two hoses per pump. Deletes obsolete language related to natural gasoline raffinate, an 85.0% octane fuel.

Fiscal Impact No fiscal impact to the State. Sellers of ethanol may incur additional expense.

ARC 7338B

Rule Summary Allows grain dealers and warehouse operators to issue electronic receipts.

Fiscal Impact No fiscal impact.

Held over from November - ARC 7283B

Rule Summary Includes moose as an animal considered vulnerable to chronic wasting disease.

Fiscal Impact No fiscal impact.

Held over from November - ARC 7282B

Rule Summary Updates references to federal regulations of the Meat and Poultry Inspection Program.

Fiscal Impact No fiscal impact.

STAFF CONTACT: Debra Kozel (Ext. 16767)

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Iowa Finance Authority

ARC 7294B and 7293B

Rule Summary Revises rule for the Qualified Allocation Plan (QAP) for the Low-Income Housing Program to reflect additional tax credits authorized in the federal Heartland Disaster Tax Relief Act of 2008. These changes are designed to facilitate the allocation and award of the tax credits. Requires the tax credit allocation process to be open with credits awarded as projects become ready to proceed. There will no longer be a closed competitive round. Replaces ARC 7136B

Fiscal Impact No fiscal impact.

ARC 7403B

Rule Summary Implements criteria and procedures for the granting of waivers by the Title Guaranty Board to conform to SF 2320 (Non-substantive Code Editor's Act).

Fiscal Impact No fiscal impact.

ARC 7402B

Rule Summary Terminates the Notice of Intended Action for ARC 7136B related to the QAP for low-income housing tax credits. This item was replaced with ARC 7294B and 7293B.

Fiscal Impact No fiscal impact.

ARC 7404B

Rule Summary Adopts the current State Housing Trust Fund Allocation Plan for the Project-Based Housing Program.

Fiscal Impact No fiscal impact to the State.

STAFF CONTACT: Ron Robinson (Ext. 16256)

Department of Economic Development

ARC 7314B

Rule Summary Changes recently adopted rules (ARC 7276B and 7275B) related to the Community Development Block Grants (CDBG) Contingency Fund to make all of the rules consistent when applied to disaster recovery business assistance projects.

Fiscal Impact No fiscal impact.

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ARC 7315B and 7316B

Rule Summary Permits the Iowa Department of Economic Development Board to take action on requests to Community Economic Betterment Account (CEBA) wage and other non-statutory requirements as they apply to disaster recovery business assistance projects. Rescinds references to the Board's ability to waive certain eligibility requirements for the High Quality Jobs Creation (HQJC) Program, and the Iowa Values Fund since the Board does not have the statutory authority to do so.

Fiscal Impact No fiscal impact to the State. The estimated FY 2009 awards from the CEBA remains at \$4.5 million.

STAFF CONTACT: Ron Robinson (Ext. 16256)

Department of Human Services

ARC 7295B

Rule Summary Makes the following changes:

- Specifies that for Medicaid and the Family Investment Program (FIP), when both parents or a parent and a stepparent are in the home, either one may sign the application, the review forms, and the statement of citizenship form and attest to the information for the entire household. Currently both are required to sign.
- Removes the requirement that the Medicaid or FIP applicant or participant sign Form 470-0169, Requirements of Support Enforcement.
- Removes obsolete retrospective budgeting terms.
- Changes the terms "county office" and "local office" to "department" or "income maintenance unit" to coordinate with implementation of the Income Maintenance Customer Call Center.
- Changes the term "Medicaid recipient" to "Medicaid member" to reflect the philosophy of the Iowa Medicaid Enterprise.

Fiscal Impact No fiscal impact.

ARC 7296B

Rule Summary Changes the Iowa Disaster Individual Assistance Grant Program to expand eligibility, facilitate application processing, and deter fraudulent claims.

Fiscal Impact The limit for home repairs and electrical or mechanical repairs is increased. Debris removal is added as a reimbursable expense. The Department of Human Services includes the additional expenses for these changes within ARC 6878B that increases eligibility criteria for the Program from 130.0% of the Federal Poverty Level to 200.0% as required in HF 2564 (FY 2009 Disaster Aid Individual Assistance Grant Program Act). The estimated cost of ARC 7296B and ARC 6878B is an increase of \$305,000 as estimated during the 2008 Legislative Session. Statute permits the Executive Council to provide the funding directly from the balance of the General Fund.

ARC 7356B

Rule Summary Provides for assignment of rights of individual Medicaid clients for medical payments from third parties.

Fiscal Impact This may enable collections for third parties resulting in Medicaid savings.

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	ARC 7298B
Rule Summary	Provides for “continuous eligibility” for children under the age of 19 eligible for Medicaid under the Family Medical Assistance Program (FMAP), the Child Medical Assistance Program (CMAP), or the Mothers and Children (MAC) program.
Fiscal Impact	This change will cost the General Fund \$2.5 million in FY 2009 and \$4.7 million in FY 2010. Funding was provided for FY 2009 in SF 2425 (FY 2009 Health and Human Services Appropriations Act).
	ARC 7367B
Rule Summary	Implements a new State-funded Family Planning Program for women with income less than 200.00% of the Federal Poverty Level (FPL) but not eligible for coverage under the Iowa Family Planning Network.
Fiscal Impact	House File 2425 (FY 2009 Health and Human Services Appropriations Act) appropriated \$750,000 for this Program. It is estimated that enough women will utilize the services to expend all funds.
	ARC 7355B
Rule Summary	Makes the following changes: <ul style="list-style-type: none">• Expands the applicability of Medicaid’s health care data match program.• Expands and clarifies the obligations of third parties legally responsible to pay for health care for a Medicaid member.• Merges group provisions regarding payment by third parties in one rule.
Fiscal Impact	It is expected that there will be some savings to the Medicaid Program associated with increased information of third party payers.
	ARC 7300B
Rule Summary	Adds Medicaid coverage for behavioral health services provided by a licensed marital and family therapist (LMFT), a licensed independent social worker (LISW), or a licensed masters social worker (LMSW) practicing under the supervision of an LISW.
Fiscal Impact	Minimal fiscal impact.
	ARC 7369B
Rule Summary	Limits coverage of blood glucose monitors and test strips to those produced by manufacturers contracting with the Department of Human Services to provide a rebate for monitors and test strips provided through the Medicaid Program.
Fiscal Impact	This change is estimated to save the General Fund \$115,000 in FY 2009 and \$454,000 in FY 2010.
	ARC 7301B
Rule Summary	Specifies that the Iowa Medicaid Program will not cover any local education agency expenses for a child’s transportation from home to school or back if federal funding becomes unavailable due to federal regulation.
Fiscal Impact	No fiscal impact.

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ARC 7302B

Rule Summary Changes the eligibility for additional Medicaid reimbursement for nursing facilities related to the facility's performance as measured by ten indicators of quality care (commonly referred to as nursing facility bonuses). The change was required by SF 2425 (FY 2009 Health and Human Services Appropriations Act).

Fiscal Impact The changes will save the General Fund \$750,000 in FY 2009 and FY 2010. The savings was included in the FY 2009 Medicaid appropriation calculation.

ARC 7336B

Rule Summary Makes the following changes regarding the Healthy and Well Kids in Iowa (hawk-i) Program:

- Adds language regarding the recovery of overpayments.
- Clarifies the length of an enrollment period for a child added to an existing enrollment period.
- Establishes the first month that a premium is due based on the approval of an initial application as the third month following the month of the eligibility decision.
- Clarifies policies regarding reinstatement due to late payment of a premium.
- Adds language that will allow electronic signatures to be accepted.

Fiscal Impact No fiscal impact.

ARC 7303B

Rule Summary Adds new requirements to the curriculum for child care provider training. Makes technical changes to Noticed Rule ARC 7061B including:

- Striking "child development associate" from specified paragraphs.
- Clarifying minimum training requirements.
- Adding the federal Head Start to the list of pre-approved sources of training.

Fiscal Impact No fiscal impact. The amount of training for child care providers is not changed.

ARC 7371B

Rule Summary Changes the requirements for Department service worker involvement with clients receiving State financial assistance for the costs of nursing and personal care provided for in-home health-related care.

Fiscal Impact No fiscal impact.

ARC 7385B

Rule Summary Implements the federal Food, Conservation, and Energy Act of 2008 (known as the "Farm Bill"). The Act changes access to the Food Assistance Program, promotes efficiency of the Program's operation, and simplifies the Program.

Fiscal Impact No fiscal impact to the State. Any funding changes are 100.0% federal funds.

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ARC 7386B

- Rule Summary** Permits children in court-approved subsidized guardianship homes to receive 100.00% State-funded Medicaid coverage by:
- Limiting this new coverage group to children Iowa has financial responsibility.
 - Removing the upper age limit.
 - Providing eligibility for children that leave Iowa if not eligible in the new state of residence.
 - Clarifying that ineligibility under other coverage groups or in another state must result from substantive eligibility requirements, not to a failure to provide information or to comply with other procedural requirements.

Fiscal Impact Minimal fiscal impact.

ARC 7388B

Rule Summary Implements the federal Family Opportunity Act, part of the federal Deficit Reduction Act of 2005, by expanding Medicaid coverage to children with disabilities that have family income or resources that exceed eligibility requirements for SSI-related Medicaid (State Supplementary Income).

Fiscal Impact The expansion will cost the General Fund \$282,000 in FY 2009 and \$789,000 in FY 2010. Funding was provided for FY 2009 in SF 2425 (FY 2009 Health and Human Services Appropriations Act).

ARC 7394B

Rule Summary Modifies case management services in screening centers, maternal health centers, local education agencies, and infant and toddler (Early ACCESS) programs. Clarifies policies on prenatal risk assessments and administration of vaccines and updates references and terminology. These changes are required by federal regulations. Changes from the Noticed Rule ARC 7206B include additional language added to authorize time-limited case management to children close to their discharge date from a medical institution. Time limitations are dependent on the child's length of stay.

Fiscal Impact Due to changes in federal regulation, the State will only be able to claim an administrative match rate of 50.00% instead of a services match rate of approximately 63.00% for FY 2009 and FY 2010. The administrative costs are paid to the Department of Public Health for this Program from the Medicaid appropriation. The Program will be implemented for only five months of FY 2009. The difference in the two match rates will cost the State \$183,000 in FY 2009 and \$453,000 in FY 2010 as a result of reduced federal revenue.

ARC 7396B

Rule Summary Restores Medicaid coverage of periodontal and endodontic dental services, including posts, cores, and crowns, for members 21 years of age or over.

Fiscal Impact Restoring these services will cost the General Fund \$402,000 in FY 2009 and \$817,000 in FY 2010. The Department estimates that they may be able to save the General Fund between \$300,000 and \$1.4 million by preventing complications with other diseases and premature births. Funding was not provided by the General Assembly for the restoration of these services.

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ARC 7372B

Rule Summary Makes changes to rules regarding foster care and adoption. Specifies that record check policies for foster care and adoptive families require fingerprinting only for the parent applicants and not for others in the household. Clarifies the licensing capacity for foster family homes. Eliminates language relating to special emergency care home designations and special payment provisions for emergency foster family care beds. Clarifies physical examination, dental and mental health screening requirements. Requires receipts for purchases using a child's clothing allowance to be submitted for auditing.

Fiscal Impact Minimal savings may result from the reduction of fingerprinting backgrounds performed and the elimination of designated emergency foster care homes.

ARC 7397B

Rule Summary Requires the Department to negotiate Iowa donation of funds contracts directly with the donors under the Accountable Government Act instead of using the current contract form and procedures.

Fiscal Impact No fiscal impact.

ARC 7399B

Rule Summary Specifies that when a family support subsidy is terminated because the child has reached the age of 18, the subsidy will not be continued while the person's parent or guardian appeals the determination.

Fiscal Impact No fiscal impact.

STAFF CONTACT: Jess Benson (Ext. 14611) Deborah Helsen (Ext. 16764)

Department of Public Safety

ARC 7312B

Rule Summary Requires licensure of individual blasters and firms involved in explosive operations.

Fiscal Impact The cost for an annual license is \$60. The number of individual blasters requiring licensure is not known. With ten the annual revenue would be \$600. If 1,000 the annual revenue would be \$60,000. The revenues received are retained by the Department of Public Safety.

ARC 7344B

Rule Summary Adopts the requirements for "fire safe" cigarettes or reduced ignition propensity cigarettes. The General Assembly enacted HF 718 (Fire Safe Cigarettes Act) during the 2007 Session with an effective date of January 1, 2009. The delayed effective date was primarily due to a demand for the paper this type of cigarette is made from.

Fiscal Impact For each cigarette listed in a certification, a manufacturer will pay a fee of \$100 to the State Fire Marshal's Office. Each cigarette is recertified every three years. Revenues from the fee and civil penalties are deposited in the Cigarette Fire Safety Standard Fund within the Department of Public Safety to be used for fire safety and prevention programs.

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ARC 7342B
Rule Summary Updates adoption of the National Electrical Code (NEC) from the 2005 edition to the 2008 edition.

Fiscal Impact No fiscal impact.

ARC 7345B
Rule Summary Updates the adoption of national standards as the basis for certification of fire fighters and other categories of fire service personnel.

Fiscal Impact No fiscal impact.

ARC 7343B
Rule Summary Updates adoption of the National Electrical Code to the 2008 edition.

Fiscal Impact No fiscal impact.

STAFF CONTACT: Jennifer Acton (Ext. 17846)

Department of Public Health

ARC 7332B
Rule Summary Establishes the organization of the Board of Plumbing and Mechanical Systems Examiners.

Fiscal Impact The Department will incur the usual Board and Subcommittee costs of an estimated \$20,000 annually. The Department of Public Health plans to hire four full-time (FTE) positions and has \$286,000 budgeted for the positions for FY 2009. The General Assembly appropriated one-time start-up funds for FY 2009 of \$200,000 and the Department estimates revenues of \$450,000 for FY 2009 from future rules that will specify licensure fees. The revenue is expected to increase in future fiscal years to \$660,000 when annualized. The Department expects to retain \$100,000 from FY 2009 revenues and have a \$208,000 balance at the end of FY 2010. Funds are retained by the Board. Possible proposed legislation by the Board may result in additional revenue.

ARC 7328B
Rule Summary Specifies fees applicable to the various licenses issued by the Plumbing and Mechanical Systems Examining Board.

Fiscal Impact Please refer to the Fiscal Impact for ARC 7332B.

ARC 7330B
Rule Summary Describes the types of licenses issued by the Plumbing and Mechanical Systems Examining Board. Specifies the requirements applicants must fulfill to achieve initial licensure, renewal of a license, application for examination, and a process for applicants denied licensure by the Board.

Fiscal Impact Please refer to the Fiscal Impact for ARC 7332B.

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ARC 7357B
Rule Summary Updates technical information of the company Medic Alert® that provides the uniform identifier recommended by the Department of Public Health for persons with legitimate out-of-hospital do not resuscitate orders.

Fiscal Impact No fiscal impact.

ARC 7358B
Rule Summary Provides for standards of maintenance for persons or entities that own, manage, or are otherwise responsible for the premises that include an Automated External Defibrillator (AED) device.

Fiscal Impact No fiscal impact.

ARC 7389B
Rule Summary Provides further explanation regarding the use of medical and religious exemptions for the immunizations of young children. Removes the requirement for parental signature on the provisional certificate of immunization from Noticed Rule ARC 6974B. Removes the requirement that schools notify parents of provisional enrollment rules ten days prior to the expiration of the provisional certificate of immunization from Noticed Rule ARC 6974B. Requires that the provider signing the certificate of immunization to provide parent education regarding the rules of provisional enrollment of the student.

Fiscal Impact No fiscal impact to the State. Federal funding has been provided to distribute public information regarding the change.

ARC 7390B
Rule Summary Updates and reorganizes the water treatment services product testing and the availability of product standards that define performance and testing procedures. Increases registration fees and testing agency evaluation fees. Sets time limits for late renewal of registrations. Establishes an appeal process.

Fiscal Impact The increase in fees is expected to double revenues, with an increase from \$65,000 per year to \$130,000 annually beginning in FY 2009. The revenues are retained with the Department for expenditure.

ARC 7391B
Rule Summary Specifies standards for the education, training, and certification of emergency medical services (EMS) providers. Establishes a standard of conduct for training and for the providers. Updates disciplinary rules for providers. Eliminates the fee for retirement of an EMS certification.

Fiscal Impact Minimal fiscal impact as a result of the fee elimination.

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ARC 7392B

Rule Summary Clarifies definitions for air medical services. Describes requirements for various modes of transportation of emergency medical services provider driver training. Requires providers of emergency medical services to notify the Department of Public Health when employees are terminated for certain reasons.

Fiscal Impact No fiscal impact to the State. Possible minimal fiscal impact to providers of emergency medical services dependent on current driving training programs.

ARC 7393B

Rule Summary Implements HF 2212 (Smoke Free Iowa Air Act). Changes Noticed Rule ARC 6990B including:

- Clarifies the definitions of “entrance” and “grounds.”
- Defines “public building.”
- Reduces the “no smoking” signs in a vehicle from 24 square inches to nine square inches.
- Eliminates the requirement that persons filing a complaint provide a name and contact information.
- Changes references from “written notice of violation” to “written notice of potential violation.”

Fiscal Impact The fiscal impact to the State is estimated at \$263,637 for FY 2009 and \$132,125 for FY 2010. Federal funds of \$104,000 are available for FY 2009. The remaining funds for FY 2009 are available from the appropriations in various Acts from the General Fund, the Healthy Iowans Tobacco Trust, and the Health Care Trust Fund. Fine revenues that are retained for the General Fund of the city or county where the citation is paid are estimated to be between \$5,700 and \$11,400 for FY 2009.

STAFF CONTACT: Deborah Helsen (Ext. 16764)

Department of Revenue

ARC 7364B

Rule Summary Permits the Director of the Department of Revenue to extend the deadline to file tax returns for a maximum of one year for businesses and persons located in disaster areas.

Fiscal Impact No fiscal impact. The State may receive some delayed tax payments but there is no loss in total revenue.

ARC 7334B

Rule Summary Sets the interest rate at 8.00% per annum (0.70% per month) for unpaid taxes and refunds owed on or after January 1, 2009.

Fiscal Impact Fiscal impact is unknown. The change compares to the 2008 interest rate of 10.00% (0.80% per month); a decrease in local government and State government revenue from unpaid taxes may occur.

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ARC 7331B

Rule Summary Changes the policies relating to the use of a surety bond for certain sales and use tax collections owed to the Department of Revenue.

Fiscal Impact No fiscal impact.

ARC 7363B

Rule Summary Makes technical changes to replace the outdated term "gasohol" with the updated term "ethanol." Rescinds chapters relating to motor fuels, specials fuels, and the administration of both. Amends the definition of "supplier" to include persons that produce or acquire biofuel or biodiesel for storage and distribution from a terminal. Authorizes the Director of the Department of Revenue to regard persons or facilities in possession of fuel products as a person or facility when administering motor fuel laws. Requires the Department to report the number of gallons of retail fuel sales by classification annually to the Governor and Legislative Services Agency by April 1. Reflects the change in the tax rate for gasoline from 20.7 cents to 21 cents for the period beginning July 1, 2008, and ending June 30, 2009.

Fiscal Impact The expected funding increase for the Road Use Tax Fund is \$1.2 million in FY 2009.

ARC 7327B

Rule Summary Increases the use tax exemption on the price of a mobile or manufactured home from 40.00% to 80.00% as required in HF 2700 (FY 2009 Standing Appropriations Act.)

Fiscal Impact The estimated fiscal impact is an annual decrease of \$467,000 to the Statutory Allocations Fund. The Statutory Allocations Fund was established in SF 2420 (FY 2009 TIME-21 Act).

Prior to enactment of HF 2700, the use tax on mobile homes and manufactured homes that was not attributable to the cost of the tangible personal property used in the processing of the home was 5.00% of 60.00%, or approximately \$700,000. House File 2700 provides that the use tax will be 5.00% of 20.00%, or \$233,000, a difference of \$467,000.

ARC 7361B

Rule Summary Provides for the indication of health care coverage for dependent children on individual income tax returns. Clarifies that an individual tax deduction is not available for a charitable conservation contribution tax credit for individual and corporate income tax. Provides for the charitable conservation tax credit for individual and corporate income tax.

Fiscal Impact The change reflected in HF 2080 (2008 Conservation Tax Credits Act) is estimated to reduce General Fund revenue by \$300,000 for FY 2009 and \$500,000 for FY 2010. This estimate is the same as was used during the 2008 Legislative Session.

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ARC 7359B

Rule Summary Clarifies several income possibilities that are either subject to or exempt from Iowa income taxes or corporate taxes. Clarifies that State match payments related to Individual Development Accounts are exempt from Iowa individual income tax. Exempts the 50.00% bonus depreciation for assets acquired after December 31, 2007, but before January 1, 2009, from Iowa individual income tax. Clarifies that the increased depreciation expense allowance (Section 179) for tax periods beginning after December 31, 2007, but before January 1, 2009, does apply to Iowa individual income tax. Provides for an income tax exemption for the Vietnam Conflict veterans bonus received by eligible veterans that served between July 1, 1958, and May 31, 1975. Includes federal revisions made in 2007 to the Research Activities Credit for corporation income tax.

Fiscal Impact The changes reflected in SF 2123 (2008 Internal Revenue Code Update Act) are estimated to reduce General Fund revenue by \$2.8 million for FY 2009 and by \$5.1 million for FY 2010. This estimate is the same as was used during the 2008 Legislative Session.

ARC 7360B

Rule Summary Wage-Benefit Tax Credit: Allows availability of the Wage-Benefit Tax Credit for individual income tax through the fiscal year ending on June 30, 2011, although it was repealed effective July 1, 2008. Repeals the Wage-Benefit Credit for franchise tax. The first impact will be in FY 2013 when entities with existing tax credits expire.

Wind Energy Production Tax Credit: Extends the Wind Energy Production Tax Credit to facilities that will use the electricity for on-site consumption in addition to individual income tax. Requires applicants that filed for the tax credit on or after March 1, 2008, to have one or more wind turbines that have a combined nameplate generating capacity of at least two megawatts. Eliminates the restriction that the tax credit for individual income tax can be transferred only once.

Biodiesel Blended Fuel Tax Credit: Clarifies that the computation and eligibility requirements for the Biodiesel Blended Fuel Tax Credit for individual income tax will be completed on a site-by-site basis for tax years beginning on or after January 1, 2009.

Soy-based Transformer Fluid Tax Credit: Allows the Soy-Based Transformer Fluid Tax Credit for individual income tax to be available for costs incurred through December 31, 2008.

Film Qualified Expenditure Tax Credit: Provides an alternative format for submitting qualified expenditures relating to the Film Qualified Expenditure Tax Credit for individual income tax. Eliminates the restriction that tax credit certificates for the Film Qualified Expenditure Tax Credit and the Film Investment Tax Credit for individual income tax can be transferred only if the amount was \$1,000 or more.

Clarifies that the Veterans Trust Fund check-off and the joint Keep Iowa Beautiful Fund and Volunteer Firefighter Preparedness Fund check-off are only in effect for years prior to January 1, 2008.

Clarifies that the Child Abuse Prevention Program Fund check-off and the joint Veterans Trust Fund and Volunteer Firefighter Preparedness Fund check-off are in effect for tax years beginning January 1, 2008.

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Repeals the deferral of income for start-up companies effective for tax years beginning on or after January 1, 2008.

Fiscal Impact The change to the Biodiesel Blended Fuel Tax Credit in HF 2689 (2008 Renewable Fuel Tax Changes Act) is estimated to reduce General Fund revenues by \$105,000 the first year it is implemented (FY 2010). The change to the Wind Energy Production Tax Credit reflected in SF 2405 (2008 Renewable Energy Tax Credits Act) is estimated to increase General Fund revenues by \$3.5 million for FY 2010. The impact is an increase for the first year as a result of sales and income taxes paid during construction of the wind facilities. Over a 16-year period this change is estimated to reduce General Fund revenues by \$8.7 million. These estimates are the same as were used during the 2008 Legislative Session.

Rule Summary Explains the exemption for the value of a qualified school tuition plan, as defined by section 529 of the Internal Revenue Code, from the Iowa inheritance tax. **ARC 7326B**

Fiscal Impact The fiscal impact can not be determined at this time since the number of times this exemption would take place is not known. The impact is expected to be minimal.

Rule Summary Reflects the repeal of Chapter 451, Code of Iowa, regarding the Iowa Estate Tax. **ARC 7333B**

Fiscal Impact No fiscal impact.

Rule Summary Specifies the role of the Centralized Collections Unit of the Department of Revenue in processing license sanctions for collection of debt owed to the State of Iowa or to a State agency. **ARC 7335B**

Fiscal Impact No fiscal impact to the State. Small businesses may be impacted.

Rule Summary Implements a statute of limitations of five years prior to the date of an audit on sales and use tax transactions involving the furnishing of lawn care, landscaping, and tree trimming and removal services. **ARC 7383B**

Fiscal Impact Minimal fiscal impact. The statute of limitations prohibits the Department of Revenue from pursuing debt that otherwise would have been eligible for collection.

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ARC 7382B

Rule Summary Provides wind energy tax credits that may be applied against the replacement tax due for electric companies. Extends the period of time by one year for electric companies to claim a reimbursement of replacement tax paid for using soy-based transformer fluid. Provides property tax exemptions on buildings and land used for speculative shell building purposes. Provides property tax exemptions for web search portal businesses. Requires privately owned libraries and art galleries to file a claim for property tax exemption.

Fiscal Impact No fiscal impact. Impact from the web search portal business property tax exemption will not begin until FY 2012 and cannot be determined at this time.

ARC 7384B

Rule Summary Provides a new exemption from sales and use tax on purchases made of specified property and services by a qualifying entity whose business, among other businesses, is as a web search portal business.

Fiscal Impact General Fund revenues are estimated to decrease by:

- \$600,000 for FY 2009.
- \$2.0 million for FY 2010.
- \$2.4 million for FY 2011.
- \$2.1 million for FY 2011.

The estimated decrease to revenue for local governments is:

- \$200,000 for FY 2009.
- \$700,000 for FY 2010.
- \$800,000 for FY 2011.
- \$1.1 million for FY 2012.

This impact is the same as was used during the 2008 General Assembly when enacted.

Rule Summary Same as December ARC 7383B. **Held over from November - ARC 7256B**

Rule Summary Same as December ARC 7382B. **Held over from November - ARC 7255B**

Rule Summary Same as December ARC 7384B. **Held over from November - ARC 7259B**

STAFF CONTACT: Joseph Brandstatter (Ext. 52062)

Environmental Protection Commission

ARC 7306B

Rule Summary Adopts new federal air regulations affecting stationary internal combustion engines, gasoline distribution facilities, and surface coating operations. Amends the State air construction permitting requirements. Adopts other minor amendments to other federal regulations also being adopted by reference.

Fiscal Impact No fiscal impact.

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ARC 7307B

Rule Summary Creates rules and a fee schedule for the Water Usage Program. Requires a person withdrawing or diverting at least 25,000 gallons of water in Iowa in a single 24-hour period to have a Water Usage Permit. Specifies an application fee and an annual fee, however the user will not pay both fees in a single year. Requires the application fee to be effective July 1, 2009, and the annual fee to be effective on December 1, 2009.

Fiscal Impact The Department of Natural Resources is authorized to collect up to \$500,000 in fees each year to offset the expenditures related to the Program. Fees collected will be deposited in the Water Use Permit Fund. The Department was appropriated \$293,000 from the General Fund in FY 2009 for the costs of the Program.

ARC 7368B

Rule Summary Incorporates the “Iowa Anti-degradation Implementation Procedure,” that proposes an approach to be followed in assessing and minimizing degradation of Iowa’s surface waters. Updates the anti-degradation policy language with a four-tier approach and removes High Quality (Class HQ) and High Quality Resource (Class HQR) designated uses that are replaced by the four-tier approach.

Fiscal Impact The increased cost to the State is an estimated \$75,000 to \$116,000 for a Senior Engineer position, however the Department does not plan to increase staff or the budget at this time. The estimated cost to public and private industry is between \$428,000 to \$2.6 million per year. Please refer to **Appendix A** for complete analysis provided by the Commission.

ARC 7308B

Rule Summary Changes construction requirements for onsite wastewater treatment or septic systems to include technology changes. Requires the inspection of a private septic system when a home is sold. Changes inspection procedures. Implements the Certified Inspector Program. Changes the effective dates for a wastewater General Permit #4.

Fiscal Impact The Department of Natural Resources (DNR) estimates that the fees collected from the Certified Inspector Program will be approximately \$15,000 annually and deposited in the Certified Inspector Fund. The DNR estimates related annual expenditures will be approximately \$15,000 and 0.25 FTE position.

ARC 7310B

Rule Summary Amends rules related to solid waste disposal and streamlines the comprehensive planning requirements. Changes the tonnage fee exemption for municipal solid waste landfills that dispose of construction and demolition (C & D) waste. The fee exemption still applies to permitted C & D waste landfills.

Fiscal Impact The Department estimates an annual total of \$1.2 million will be collected from tonnage fees paid on C & D waste. Of that estimate, \$759,000 will be deposited in the Groundwater Protection Fund. The municipal solid waste landfills retain \$446,000. These amounts were estimated using FY 2007 waste disposal data.

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ARC 7395B

Rule Summary Removes air toxic regulations that were adopted by reference from the State air quality rules. The rules affected certain boilers, process heaters, and brick and clay manufacturing facilities.

Fiscal Impact No fiscal impact.

ARC 7400B

Rule Summary Revises the Risk Based Corrective Action (RBCA) Tier 2 software model for underground storage tanks. Establishes notification requirements to public water supply well owners, and codifies changes to the planning process for corrective action at high-risk leaking underground storage tank (LUST) sites. Amends enforcement and transitional rules.

Fiscal Impact Minimal fiscal impact.

(Held Over From October) ARC 7152B

Rule Summary Changes the wastewater rules by adding definitions and permit application forms.

Adds language prohibiting certain discharges to domestic wastewater treatment facilities, clarifies the procedure for calculating 30-day average percent removal, includes language allowing the use of Total Maximum Daily Loads (TMDLs) to derive permit limits, and adds language on effluent reuse.

Replaces language on bypasses and includes language on sanitary sewer overflows, updates monitoring requirements for all National Pollutant Discharge Elimination Systems (NPDES) permits by increasing the base monitoring requirements and adding new monitoring requirements. Replaces the monitoring table for inorganic waste discharges with a rule-referenced document.

Adds two classes of facilities for exemption from obtaining operation permits. Clarifies the language regarding the issuance and denial of operation and NPDES permits. Clarifies the public notice requirements for NPDES permits. Adds language regarding public requests to change permits. Adds language regarding the determination of significant non-compliance.

Fiscal Impact The DNR will not received additional revenue based on these changes. The rule changes will increase the monitoring of wastewater treatment facilities at State Parks and Department of Transportation rest areas. These costs are estimated to be less than \$100,000 per year.

STAFF CONTACT: Debra Kozel (Ext. 16767)

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Department of Management

ARC 7313B
Rule Summary Transfers authority of administrative rules related to Customer Councils from the Department of Administrative Services to the Department of Management.

Fiscal Impact No fiscal impact.

STAFF CONTACT: Joseph Brandstatter (Ext. 52062)

Ethics and Campaign Disclosure Board

ARC 7377B
Rule Summary Removes the word “substantially” from campaign committee rules, preventing campaign committees from using committee names that have recently dissolved.

Fiscal Impact No fiscal impact.

ARC 7373B
Rule Summary Permits candidate campaign funds to be used for purchase of an article of clothing that has become political advertising.

Fiscal Impact No fiscal impact.

ARC 7376B
Rule Summary Permits candidate campaign funds to be used for purchase of a membership for a service organization only when doing so is for the sole purpose of enhancing the candidate's candidacy.

Fiscal Impact No fiscal impact.

ARC 7379B
Rule Summary Prohibits corporations, insurance companies, and financial institutions from providing refreshments at certain campaign events if the cost of the refreshments exceeds \$50.00.

Fiscal Impact No fiscal impact.

ARC 7380B
Rule Summary Clarifies that the payment of a civil penalty may be made by a person that would otherwise be prohibited from making a campaign contribution. Clarifies that the payment, if made by a person other than the campaign committee, is not required to be disclosed on a campaign disclosure report.

Fiscal Impact Minimal administrative cost savings.

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ARC 7378B

Rule Summary Specifies that "official" and "employee" for purposes of the State Code of Ethics includes individuals serving in an interim or acting capacity.

Fiscal Impact No fiscal impact.

ARC 7375B

Rule Summary Prohibits officials and employees from selling goods and services to State agencies in excess of \$2,000 (with certain exceptions) unless the sale is done after an award or competitively bid contract. Continues the same prohibition that currently applies to sales made to the official's or employee's own agency.

Fiscal Impact Minimal fiscal impact.

ARC 7374B

Rule Summary Prohibits lobbyists from making contributions to State candidates any day of the legislative session. The prohibition includes mailing a contribution during session.

Fiscal Impact No fiscal impact.

STAFF CONTACT: Joseph Brandstatter (Ext. 52062)

Board of Parole

ARC 7337B

Rule Summary Implements the Certificate of Employability Program created in HF 2660 (FY 2009 Justice System Appropriations Subcommittee Act). The Act requires implementation by July 1, 2009.

Fiscal Impact The Board estimates the cost to be \$150,000. This amount includes \$58,000 for 1.00 FTE position and \$92,000 for technology improvements. It may be possible to fund the position within the existing budget because the FY 2008 year-end balance was \$74,000. The Parole Board is requesting \$92,000 from the Technology Reinvestment Fund in FY 2010 for the related costs for this Program.

STAFF CONTACT: Beth Lenstra (Ext. 16301)

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Treasurer of State

ARC 7405B

Rule Summary Implements the Fairgrounds Infrastructure Aid Fund created in SF 2432 (FY 2008 Infrastructure Appropriations Act). The Fund was established to allow counties to apply for State funding for infrastructure improvements at county fairgrounds.

Fiscal Impact The Treasurer of State received an appropriation of \$1,590,000 for FY 2009 from the Rebuild Iowa Infrastructure Fund for infrastructure improvements at county fairgrounds. Of this amount, \$530,000 was allocated to the Fairgrounds Infrastructure Aid Fund. Counties may apply for grants for not less than \$5,000 and up to \$50,000 for the purpose of implementing infrastructure improvements at county fairgrounds. The enacted legislation requires applicants to provide matching funds of one dollar of non-State funds for every two dollars of State funds.

STAFF CONTACT: David Reynolds (Ext. 16934)

Department of Administrative Services

ARC 7292B

Rule Summary Transfers authority of administrative rules related to Customer Councils from the Department of Administrative Services to the Department of Management.

Fiscal Impact No fiscal impact.

ARC 7290B

Rule Summary Requires the Technology Governance Board to annually elect a Chairperson and Vice-Chairperson. Requires the Board to periodically audit value-added service fees.

Fiscal Impact No fiscal impact.

ARC 7289B

Rule Summary Makes technical changes to match administrative rule exceptions with Statutory exceptions for Executive Branch agencies from informational technology operational standards.

Fiscal Impact No fiscal impact.

ARC 7291B

Rule Summary Allows greater access for certain charities to be part of the State's annual Combined Charitable Campaign.

Fiscal Impact No fiscal impact.

STAFF CONTACT: Joseph Brandstatter (Ext. 52062)

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Banking Division – Department of Commerce

ARC 7340B

Rule Summary Implements new license renewal dates and fee structures consistent with the Nationwide Mortgage Licensing System and Registry (NMLSR). Adds a \$30.00 fee for companies to include new licensed mortgage brokers and mortgage bankers to the NMLSR database. Adds an additional \$40.00 per branch fee for companies obtaining or renewing a license to operate as a mortgage banker or mortgage broker in Iowa. Mandates provisions of the federal Secure and Fair Enforcement (SAFE) Mortgage Act related to new pre-testing requirements for individual applicants.

Fiscal Impact No fiscal impact to the State. Fee increases and additional testing and educational requirements are paid by the individual applicant or the industry.

STAFF CONTACT: Joseph Brandstatter (Ext. 52062)

Department of Corrections

ARC 7398B

Rule Summary Changes definitions and language to be consistent. Rescinds medical fees charged to offenders in the Institutions under the control of the Department of Corrections. The fees will remain in place pursuant to Departmental policy. Permits money to be sent to offender prison accounts using electronic transmission. Clarifies management of confidential mail. Clarifies the types of publications included in the term “publications” and management of the publications. Specifies the authorized reasons for denying a publication to a prisoner. Clarifies rules regarding furloughs.

Fiscal Impact No fiscal impact. The rules clarify existing practice.

STAFF CONTACT: Beth Lenstra (Ext. 16301)

Credit Union Division – Department of Commerce

ARC 7319B

Rule Summary Technical changes to rules regarding Credit Unions to reflect Statutory changes.

Fiscal Impact No fiscal impact.

STAFF CONTACT: Joseph Brandstatter (Ext. 52062)

Department of Cultural Affairs

ARC 7311B

Rule Summary Clarifies that there is no restriction against funding religious organizations in the Iowa Community Cultural Grants Program. Removes some restrictions related to what qualifies as matching funds and the requirement that the project be innovative.

Fiscal Impact No fiscal impact.

STAFF CONTACT: Ron Robinson (Ext. 16256)

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Board of Educational Examiners

ARC 7321B
Rule Summary Changes requirements for adding an endorsement at a different level to reflect current practice. Requires student teaching and completion of a methods class.

Fiscal Impact No fiscal impact.

ARC 7322B
Rule Summary Specifies the criteria for each standard to be completed to obtain an administrator's license.

Fiscal Impact No fiscal impact.

ARC 7324B
Rule Summary Strengthens requirements for endorsements on two-year exchange licenses. Requires applicants to complete at least 50.00% of the endorsement requirements through a two- or four-year institution.

Fiscal Impact No fiscal impact.

ARC 7329B
Rule Summary Permits paraeducators in preschool special education classrooms to substitute for the special education teacher for no more than five consecutive days.

Fiscal Impact No fiscal impact.

ARC 7323B
Rule Summary Changes requirements for adding a special education endorsement at a different level to reflect current practice. Requires student teaching and completion of a methods class.

Fiscal Impact No fiscal impact.

STAFF CONTACT: Robin Madison (Ext. 15270)

Historical Division – Department of Cultural Affairs

ARC 7387B
Rule Summary Limits the frequency of applications for the Historical Resource Development Program Grants. Clarifies limitations on matching fund sources. Requires public access to historical resources funded by the Program.

Fiscal Impact No fiscal impact.

STAFF CONTACT: Ron Robinson (Ext. 16256)

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Iowa Public Employees' Retirement System

ARC 7381B

Rule Summary Removes bonuses and allowances from the definition of covered wages. Specifies non-covered wage payments such as bonuses and allowances will be counted toward the retired reemployed member earnings limit and provides retired reemployed members with more flexibility in choosing the amount of death benefits they wish to receive with respect to the reemployment period.

Fiscal Impact No fiscal impact.

STAFF CONTACT: Jennifer Acton (Ext. 17846)

Board of Medicine

ARC 7305B

Rule Summary Clarifies the physical, mental, or clinical competency evaluation that the Board of Medicine may order for a person licensed by the Board.

Fiscal Impact No fiscal impact.

STAFF CONTACT: Deborah Helsen (Ext. 16764)

Natural Resource Commission

ARC 7309B

Rule Summary Creates a boat speed restricted zone at two locations on the Mississippi River at Burlington, Iowa.

Fiscal Impact No fiscal impact.

STAFF CONTACT: Debra Kozel (Ext. 16767)

Professional Licensure Division – Department of Public Health

ARC 7354B

Rule Summary Respiratory Care: Requires respiratory care applicants applying for initial licensure and reactivation of licensure to pay for the additional cost of background checks including fingerprinting.

Fiscal Impact No fiscal impact to the State. Applicants will be assessed the increased cost of implementing background checks. The Board of Respiratory Care is not required to revert fees to the General Fund.

ARC 7297B

Rule Summary Optometry: Updates licensure and continuing education requirements. Eliminates duplicative language.

Fiscal Impact No fiscal impact.

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ARC 7320B

Rule Summary Podiatry: Eliminates duplicative language. Changes the name of the Board of Podiatry Examiners to the Board of Podiatry.

Fiscal Impact No fiscal impact.

ARC 7325B

Rule Summary Podiatry: Makes technical changes to the State Board of Podiatry rules relating to residency programs to conform to the American Podiatric Medical Association's Council on Podiatric Medical Education rule changes that are effective January 9, 2009.

Fiscal Impact No fiscal impact.

ARC 7352B

Rule Summary Respiratory Care: Implements background checks for initial respiratory care licensure applicants and for those reapplying for licensure. Permits students that have completed a program under Letter of Review by the Committee on Accreditation for Respiratory Care to qualify for licensure in Iowa. Rescinds duplicative language. Clarifies that continuing education obtained through real-time interactive media or an electronic presentation that permits communication with the presenter in real time can be used toward the 14 hours of continuing education required to be obtained through direct contact.

Fiscal Impact Minimal fiscal impact. The applicants will be assessed costs for background checks. The total cost per applicant is approximately \$50.00 and the number of estimated applicants annually is 110.

ARC 7401B

Rule Summary Barbers: Makes technical changes and rescinds duplicative language relating to licensure requirements for barbers. Requires a barber instructor to obtain an additional four hours of continuing education in teaching methodology in addition to the eight hours of continuing education required for renewal or reactivation of a barber license.

Fiscal Impact No fiscal impact.

STAFF CONTACT: Deborah Helsen (Ext. 16764)

Department of Public Safety – no representative required to appear

ARC 7346B

Rule Summary Establishes requirements, fees, and procedures for electrical inspections.

Fiscal Impact The fiscal impact cannot be determined at this time as the number of inspections by each type cannot be determined. The rules establish fees for various inspections based on category and ampere capacity.

STAFF CONTACT: Jennifer Acton (Ext. 16764)

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Racing and Gaming Commission

ARC 7288B

Rule Summary Requires licensees to conduct continuous recorded video surveillance of gambling activities and provides the definition of gambling activities. Rescinds temporary licenses for horse owners. Requires licensing of owners and trainers by the first post time of the race card for the day. Prohibits a horse from running two consecutive calendar days. Defines discount rate, present value, and reserve. Requires facilities to obtain a reserve for authorized jackpot payouts. Requires facilities to maintain computer system records for each slot machine.

Fiscal Impact No fiscal impact.

STAFF CONTACT: Joseph Brandstatter (Ext. 52062)

Real Estate Commission

ARC 7299B

Rule Summary Requires real estate license applicants to complete prerequisite education requirements 12 months prior to the date of application.

Fiscal Impact No fiscal impact.

STAFF CONTACT: Joseph Brandstatter (Ext. 52062)

Utilities Division – Department of Commerce

ARC 7366B

Rule Summary Requires an electronic filing system for external users to submit filings for the Utility Board's consideration and by the Board to publish decisions. Makes technical corrections to change other rules to coordinate with the electronic filing requirement.

Fiscal Impact No fiscal impact.

ARC 7365B

Rule Summary Makes technical changes to clarify the status of regulated, deregulated, and unregulated telecommunications services.

Fiscal Impact No fiscal impact.

ARC 7362B

Rule Summary Rescinds the term and definition of “verified consent” and replaces it with the term and definition of “authorization” by customers relating to the prohibition of unauthorized changes by a telecommunications carrier to services provided to customers.

Fiscal Impact No fiscal impact.

STAFF CONTACT: Joseph Brandstatter (Ext. 52062)
